

Message Text

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ACTION IO-10

INFO OCT-01 NEA-10 ISO-00 OMB-01 TRSE-00 ABF-01 EB-07 SR-02

ORM-01 FS-01 SP-02 L-02 H-02 CIAE-00 INR-07 NSAE-00

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FM AMEMBASSY BEIRUT

TO SECSTATE WASHDC 4452

INFO USMISSION USUN NY

LIMITED OFFICIAL USE BEIRUT 6572

E.O.11652: N/A

TAGS: EAID SREF UNRWA US

SUBJECT: UNRWA ACCOUNTING; U.S.CONTRIBUTIONS

REF:(A)STATE 115260; (B) BEIRUT 5657

1. WE HAVE PASSED TO UNRWA COMPTROLLER INFORMATION CONTAINED REFTEL A.

2. REPARA 3 REFTEL A. WE RECEIVED MAY 21 LETTER FROM UNRWA, RELEVANT PORTION OF WHICH AS FOLLOWS:

"CONCERNING SPECIAL CONTRIBUTION OF DOLS 2 MILLION FOR VOCATIONAL TRAINING, ACCOUNTS FOR 1974 HAVE NOW BEEN AUDITED AND CLOSED AND IT WOULD NOT RPT NOT BE POSSIBLE TO MAKE ANY CHANGE. IN ANY EVENT, AGENCY MUST ACCOUNT FOR CONTRIBUTIONS IN TERMS OF PERIOD OR PERIODS TO WHICH THEY APPLICABLE, REGARDLESS OF WHEN THEY ACTUALLY RECEIVED. SINCE THIS SPECIAL CONTRIBUTION WAS ONLY PARTLY APPLICABLE TO OPERATIONS IN 1974, AGENCY COULD NOT PROPERLY CREDIT ENTIRE CONTRIBUTION TO THAT YEAR'S INCOME, BUT ONLY THAT PART WHICH WOULD BE ASSOCIATED WITH EXPENDITURES OR COMMITMENTS CHARGED IN 1974. BALANCE OF CONTRIBUTION IS PROPERLY CREDITED TO INCOME OF 1975 TO MATCH RELATED

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EXPENDITURES AND COMMITMENTS CHARGED IN 1975. THIS APPROACH

HAS BEEN CONSISTENTLY APPLIED BY AGENCY TO ALL SPECIAL CONTRIBUTIONS (BOTH FROM USG AND OTHERS) RELATING TO OPERATIONS EXTENDING OVER MORE THAN ONE AGENCY FISCAL YEAR (I.E.CY) AND IS FULLY IN ACCORD WITH NORMAL ACCOUNTING PRACTICE. IT DOUBTFUL THAT OUR AUDITORS WOULD ACCEPT ANY OTHER BASIS OF ACCOUNTING IN SUCH CASES."

3. COMMENT: WE CONFESS SOME BEWILDERMENT AS TO WHY AGENCY RAISED THIS QUESTION (REFTEL B) IF IT HAD ALREADY MADE DECISION AND CLOSED ITS BOOKS. WOULD APPRECIATE, HOWEVER, DEPT'S COMMENTS AND JUDGMENT OF ACCOUNTING EXPERTS ON WHETHER USG CAN LIVE WITH UNRWA HANDLING THIS SPECIAL CONTRIBUTION.

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